



RILEYPower

A Babcock Power Inc. Company

August 12, 2004

Attn: Accounts Payable
Intermountain Power Service Corporation
850 West Rush Wellman Road
Delta, UT 84624-9546

Dear Sir or Madam:

In connection with an audit of the annual financial statements of Riley Power, Inc., our independent auditors wish to determine whether our records of your indebtedness to us at June 30, 2004 agree with yours. According to our records, your indebtedness to us on that date included the following invoice(s):

<u>Invoice Number</u>	<u>Invoice Due Date</u>	<u>Amount</u>
6879-4	4/20/2004	441,232.15

This is neither a request for payment, nor an indication of your total indebtedness to us.

Please compare the above information to your records, complete the statement below, (with details of any differences) and send this letter directly to our independent auditors, KPMG LLP, C/O Bryan McCorry Box 712, 99 High Street, Boston, MA, 02110, United States of America. In addition, please fax this letter to Bryan McCorry, C/O KPMG at (617) 421-7482. Please respond to KPMG on or about August 30, 2004.

Very truly yours,

A handwritten signature in cursive script, appearing to read "John Zicconi".

John Zicconi
Chief Financial Officer

The information stated above is:
(☒) Correct. *Now has been paid*
() Not correct. (Note: Please give details of differences on the reverse side of this letter, if any.)

Signature _____

Title _____

Date _____

Company _____

TOTAL P.01

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